

IN THE  
UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF VIRGINIA  
LYNCHBURG DIVISION

IN RE:

SUSAN TORTORA MAUPIN,  
  
Debtor

Case No. 07-61051

**OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN**

COMES NOW the United States of America, by counsel, on behalf of the Internal Revenue Service ("Service") and objects to confirmation of the debtor's Chapter 13 plan on the following grounds:

1. On June 8, 2007 the debtor filed a petition for relief under Chapter 13 of the Bankruptcy Code.

2. The Service has a claim for pre-petition tax liabilities in the amount of \$2,269.19. Of this amount, \$2,221.40 is claimed as unsecured priority and \$47.79 is claimed as an unsecured general claim. See Claim No. 6-2 filed with the Court on July 3, 2007, which has not been the subject of an objection to claim.

3. The tax claim of the Service entitled to priority claims status under § 507 of the Bankruptcy Code is estimated in whole or in part because the Service has no record of the debtor, using any filing status, having filed a U.S. Individual Income Tax Return (Form 1040) for the 2004 tax year.

4. Without receipt of the past due return from the debtor, and a reasonable opportunity to examine the return, the Service cannot determine the correct amount of its claim. This has forced the United

States to estimate the debtor's pre-petition priority tax liability for the tax years set out above.

5. The debtor's plan, as proposed, provides for payment to the Service of its priority claim, estimated to be \$178.00. However, until the missing tax return is filed, which will allow the Service to file an amended proof of claim reflecting the debtor's true pre-petition tax liabilities, it is not possible to determine if the plan is adequately fund to provide for the full payment of all claims entitled to priority under section 507 of the Bankruptcy Code, in compliance with 11 U.S.C. §§ 1322(a)(2) and 1325(a)(1). Thus, the plan will remain objectionable, and cannot be confirmed. The tax return should be filed with:

Internal Revenue Service  
Insolvency Units  
400 N. 8th Street, Box 76  
Richmond, VA 23240

WHEREFORE, the United States objects to confirmation of the debtor's Chapter 13 Plan.

Respectfully submitted,

JOHN L. BROWNLEE  
United States Attorney

/s/ Thomas L. Eckert  
Thomas L. Eckert, VSB No. 18781  
Assistant United States Attorney  
Western District of Virginia  
Post Office Box 1709  
Roanoke, Virginia 24008-1709  
Telephone 540/857-2761

**CERTIFICATE OF SERVICE**

I hereby certify that I have this 10th day of July, 2007, electronically filed the foregoing OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following:

Marshall Moore Slayton, Esq.  
Herbert L. Beskin, Esq.

and mailed by first class mail, postage paid, a copy of the document to the following non-CM/ECF participant:

Susan Tortora Maupin  
2310 B Crestmont Avenue  
Charlottesville, VA 22903

/s/ Thomas L. Eckert  
Thomas L. Eckert  
Assistant United States Attorney